IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE ANTONY DOMINIC

MONDAY, THE 17TH DECEMBER 2007 / 26TH AGRAHAYANA 1929

WP(C).No. 37167 of 2007(Y)

PETITIONER:

M/S. K.H.FLOORINGS,
MAIN ROAD, PATTAMBI, PALAKKAD DISTRICT,
REPRESENTED BY K.H.ABDUL GAFOOR, MANAGING PARTNER.

BY ADV. SRI.ARIKKAT VIJAYAN MENON
SRI.HARISANKAR V. MENON

RESPONDENTS:
----

1. **SALES TAX INSPECTOR,**
   SALES TAX CHECK POST, WALAYAR.

2. **INSPECTING ASSISTANT COMMISSIONER**
   OF COMMERCIAL TAXES, COMMERCIAL TAXES CHECK POST,
   WALAYAR.

3. **COMMERCIAL TAX OFFICER,**
   PATTAMBI.

4. **TAHSILDAR,**
   TALUK OFFICE, OTTAPPALAM.

BY

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 17/12/2007 ALONG WITH WPC.NO.37246 OF 2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

ANTONY DOMINIC, J.

W.P.(C) 37167 & 37246 of 2007

Dated: December 17, 2007

JUDGMENT

In these writ petitions one of the prayers made by the petitioner is for a direction for completing the enquiry pursuant to the detention of the goods as per Ext.P1 in these cases. It is the contention of the petitioner that following the detention ordered by Ext.P1 in these cases, security was furnished and goods were got released. According to them, despite this, consequent enquiry has not been completed and hence they seek an expeditious completion of the enquiries.

2. Now that proceedings have been initiated against the petitioner and the petitioner has also furnished security for release of the goods detained, it is only reasonable that they want an expeditious completion of the enquiry.

3. In view of this I direct that the 1st respondent in these petitions shall transfer the files to the enquiry officer who shall complete the enquiry as expeditiously as possible, at any rate,

within three months thereof.

4. In WP(C) 37167/2007, yet another request made by the petitioner that for the assessment years 1997-98 and 2001-02, they have to remit more than Rs.13,57,372/- under Exts.P7 and P8 orders of assessment. Petitioner submits that revenue recovery proceedings were initiated and, in fact, the movables have been attached and sold. Depsite all these, the outstanding liability is as indicated above and hence an instalment facility to pay off the amount that is due is sought for.

5. Having heard the learned counsel for the petitioner and the learned Government Pleader in this matter, I direct that the amount due from the petitioner under Exts.P7 and P8 in WP(C) 37167/2007 shall be paid by the petitioner in six equal monthly instalments commencing from the 1st of January 2008 and the subsequent instalments will fall due on the 1st of every succeeding month. Subject to the above, further coercive action against the petitioner shall stand deferred. Needless to say that in case any default is committed in paying the instalments, it will be open to the

respondents to continue such coercive action already taken for realising the amount.

Writ petitions are disposed of as above.

ANTONY DOMINIC, JUDGE

mt/-